



ELECTRONIC PAYMENT OPTIONS FOR QUARTER-MONTHLY (WEEKLY) WITHHOLDING TAX FILERS

Income tax withheld by your company falls within the provisions of [Section 143.225, RSMo](#), which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking days following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941), reporting your actual withholding tax liability for the month, is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return.

All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically. Quarter-monthly filers MUST SUBMIT an Employer's Return of Income Taxes Withheld (Form MO-941), AFTER making Quarter-Monthly Payments. Option 1 and Option 2 filers can choose to submit the reconciliation online at <https://dors.mo.gov/tax/whtxonline/LogIn.jsp>. Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: <http://dor.mo.gov/forms/>.

OPTION 1:



Quarter-Monthly filers can make withholding tax payments online using a credit card or E-Check (Electronic Bank Draft) through our web site <http://dor.mo.gov/business/payonline.php>.

- All valid withholding tax filers (with account in an active status) can use this system.
- The system will ask for your Missouri Identification Number, tax period and the amount of payment.
- Other payment information will be needed such as name, address, credit card number, or bank routing and account number, etc.
- A payment can be scheduled up to 45 days in advance.
- The postmark date of the transaction is the date the payment is effective.
- The payment will process within 2-3 working days of the effective date.
- The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

OPTION 2:



Quarter-Monthly filers may also elect to make their withholding tax payments using the Automated Clearing House Credit (ACH) method.

- To make payments through the ACH Credit Payment method, you must make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs.
- You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment, and submit [Form 4572, Electronic Filing Trading Partner Agreement](#) prior to sending payments.
- The file layout booklet ([DOR-4585](#)) and [Form 4572](#) are located at <http://dor.mo.gov/>.
- When the Department has received [Form 4572](#) and a pre-notification test, you will be contacted to verify that the information is correct.
- The postmark date of the transaction is the Federal Reserve settlement date.
- Work with your financial institution or service provider to ensure payments are timely.
- If you have questions regarding electronic payment options, call (573) 751-8150.

2012 QUARTER-MONTHLY WITHHOLDING PAYMENT DUE DATES

TAX PERIOD	PERIOD COVERED	DUE DATE
JANUARY 2012	JAN 01 - 07	JAN 11, 2012
	JAN 08 - 15	JAN 19, 2012
	JAN 16 - 22	JAN 25, 2012
	JAN 23 - 31	FEB 3, 2012
FEBRUARY 2012	FEB 01 - 07	FEB 10, 2012
	FEB 08 - 15	FEB 21, 2012
	FEB 16 - 22	FEB 27, 2012
	FEB 23 - 28	MAR 5, 2012
MARCH 2012	MAR 01 - 07	MAR 12, 2012
	MAR 08 - 15	MAR 20, 2012
	MAR 16 - 22	MAR 27, 2012
	MAR 23 - 31	APR 4, 2012
APRIL 2012	APR 01 - 07	APR 11, 2012
	APR 08 - 15	APR 18, 2012
	APR 16 - 22	APR 25, 2012
	APR 23 - 30	MAY 3, 2012
MAY 2012	MAY 01 - 07	MAY 10, 2012
	MAY 08 - 15	MAY 18, 2012
	MAY 16 - 22	MAY 25, 2012
	MAY 23 - 31	JUN 5, 2012
JUNE 2012	JUN 01 - 07	JUN 12, 2012
	JUN 08 - 15	JUN 20, 2012
	JUN 16 - 22	JUN 27, 2012
	JUN 23 - 30	JUL 5, 2012

TAX PERIOD	PERIOD COVERED	DUE DATE
JULY 2012	JUL 01 - 07	JUL 11, 2012
	JUL 08 - 15	JUL 18, 2012
	JUL 16 - 22	JUL 25, 2012
	JUL 23 - 31	AUG 3, 2012
AUGUST 2012	AUG 01 - 07	AUG 10, 2012
	AUG 08 - 15	AUG 20, 2012
	AUG 16 - 22	AUG 27, 2012
	AUG 23 - 31	SEP 6, 2012
SEPTEMBER 2012	SEP 01 - 07	SEP 12, 2012
	SEP 08 - 15	SEP 19, 2012
	SEP 16 - 22	SEP 26, 2012
	SEP 23 - 30	OCT 3, 2012
OCTOBER 2012	OCT 01 - 07	OCT 11, 2012
	OCT 08 - 15	OCT 18, 2012
	OCT 16 - 22	OCT 25, 2012
	OCT 23 - 31	NOV 5, 2012
NOVEMBER 2012	NOV 01 - 07	NOV 13, 2012
	NOV 08 - 15	NOV 20, 2012
	NOV 16 - 22	NOV 27, 2012
	NOV 23 - 30	DEC 5, 2012
DECEMBER 2012	DEC 01 - 07	DEC 12, 2012
	DEC 08 - 15	DEC 19, 2012
	DEC 16 - 22	DEC 27, 2012
	DEC 23 - 31	JAN 4, 2013

MONTHLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN 2012	FEB 15, 2012
FEB 2012	MAR 15, 2012
MAR 2012	APR 30, 2012
APR 2012	MAY 15, 2012
MAY 2012	JUN 15, 2012
JUN 2012	JUL 31, 2012
JUL 2012	AUG 15, 2012
AUG 2012	SEP 17, 2012
SEP 2012	OCT 31, 2012
OCT 2012	NOV 15, 2012
NOV 2012	DEC 17, 2012
DEC 2012	JAN 31, 2013

QUARTERLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN - MAR 2012	APRIL 30, 2012
APR - JUN 2012	JULY 31, 2012
JUL - SEP 2012	OCT 31, 2012
OCT - DEC 2012	JAN 31, 2013

If you have any questions or require additional information, please contact us at:

Missouri Department of Revenue
P.O. Box 3375
Jefferson City, MO 65105-3375

OR

E-mail: withholding@dor.mo.gov
Fax: (573) 522-6816
Telephone: (573) 751-7200